

Amendments to the Claims:

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A polishing agent containing at least ~~globular-silica~~ silica powder that is substantially spherical or perfectly spherical and alumina powder, wherein the average grain diameter of the silica powder is 2-7 μ m.
2. (Currently Amended) The polishing agent according to claim 1, wherein the average grain diameter of the ~~globular-silica-silica~~ silica powder is smaller than the average grain diameter of the alumina powder.
3. - 4. (Canceled)
5. (Currently Amended) The polishing agent according to claim 1, wherein the amount of the ~~globular-silica-silica~~ silica contained in the polishing agent is 20-50 percent by weight.
6. (Currently Amended) The polishing agent according to claim 2, wherein the amount of the ~~globular-silica-silica~~ silica contained in the polishing agent is 20-50 percent by weight.
7. - 8. (Canceled)
9. (Currently Amended) A lapping method comprising introducing the polishing agent according to claim 1 to wherein a workpiece, and lapping the workpiece in the presence of is lapped using the polishing agent according to claim 1.
10. (Currently Amended) A lapping method comprising introducing the polishing agent according to claim 2 to wherein a workpiece, and lapping the workpiece in the presence of is lapped using the polishing agent according to claim 2.
11. - 12. (Canceled)

13. (Currently Amended) A lapping method comprising introducing the polishing agent according to claim 5 to wherein a workpiece, and lapping the workpiece in the presence of is lapped using the polishing agent according to claim 5.

14. (Currently Amended) A lapping method comprising introducing the polishing agent according to claim 6 to wherein a workpiece, and lapping the workpiece in the presence of is lapped using the polishing agent according to claim 6.

15. - 16. (Canceled)

17. (Currently Amended) A lapping method in which a workpiece is held between an upper turn table and a lower turn table, the workpiece being lapped by rotating the upper and the lower turn tables while being supplied with a polishing agent, wherein the polishing agent is a polishing agent containing at least globular silica powder that is substantially spherical or perfectly spherical and alumina powder, and wherein the average grain diameter of the silica powder is 2-7 μm .

18. (Currently Amended) The lapping method according to claim 9, wherein the workpiece ~~to be lapped~~ is a silicon wafer or a quartz ~~water~~ wafer.

19. (Currently Amended) The lapping method according to claim 17, wherein the workpiece ~~to be lapped~~ is a silicon wafer or a quartz ~~water~~ wafer.